

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center; padding: 10px;"> STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016 </div> <div style="text-align: center; padding: 5px;"> CITY OF _____, IOWA DUE: December 1, 2016 </div>		<div style="text-align: center;"> 16207800100000 CITY OF AVOCA 201 N ELM ST AVOCA, IA 51521 </div> <div style="text-align: center; font-size: small; margin-top: 10px;"> (Please correct any error in name, address, and ZIP Code) </div>	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	457,725		457,725	434,341
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	457,725		457,725	434,341
Delinquent property taxes	0		0	0
TIF revenues	950,041		950,041	930,000
Other city taxes	348,981	0	348,981	379,716
Licenses and permits	22,735	0	22,735	19,400
Use of money and property	28,986	0	28,986	39,136
Intergovernmental	516,517	0	516,517	489,767
Charges for fees and service	434,201	728,384	1,162,585	1,595,937
Special assessments	3,933	0	3,933	38,000
Miscellaneous	340,483	0	340,483	262,823
Other financing sources	3,864,091	0	3,864,091	2,782,212
Total revenues and other sources	6,967,693	728,384	7,696,077	6,971,332
Expenditures and Other Financing Uses				
Public safety	554,115	0	554,115	287,700
Public works	318,345	0	318,345	324,090
Health and social services	31,656	0	31,656	31,656
Culture and recreation	667,809	0	667,809	694,908
Community and economic development	580,001	0	580,001	607,200
General government	341,811	0	341,811	349,611
Debt service	1,436,388	0	1,436,388	1,450,947
Capital projects	633,637	0	633,637	794,803
Total governmental activities expenditures	4,563,762	0	4,563,762	4,540,915
Business type activities	0	252,748	252,748	268,091
Total ALL expenditures	4,563,762	252,748	4,816,510	4,809,006
Other financing uses, including transfers out	1,980,160	488,172	2,468,332	1,818,603
Total ALL expenditures/And other financing uses	6,543,922	740,920	7,284,842	6,627,609
Excess revenues and other sources over (Under) Expenditures/And other financing uses	423,771	-12,536	411,235	343,723
Beginning fund balance July 1, 2015	1,957,484	503,509	2,460,993	2,460,993
Ending fund balance June 30, 2016	2,381,255	490,973	2,872,228	2,804,716
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents	
General obligation debt	\$ 2,694,571	Other long-term debt	\$ 0	
Revenue debt	\$ 2,392,429	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 4,502,170	

CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted		Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Teresa M Hoepner		Telephone	Area Code 712	Number 343-2424
Signature of Mayor or other City official (Name and Title)		Date signed		

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Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF AVOCA						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	236,590	143,802		77,333			457,725			457,725	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	236,590	143,802		77,333	0		457,725		T01	457,725	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	236,590	143,802		77,333	0	0	457,725			457,725	6			
7	TIF revenues			950,041				950,041		T01	950,041	7			
8	Other city taxes														
8	Utility tax replacement excise taxes							0		T15	0	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	3,621						3,621		T15	3,621	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax	113,107						113,107		T19	113,107	13			
14	Other local option taxes		232,253					232,253		T09	232,253	14			
15	TOTAL OTHER CITY TAXES	116,728	232,253	0	0	0	0	348,981	0		348,981	15			
16	Section B - LICENSES AND PERMITS	22,735						22,735		T29	22,735	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	8,959	2,871				4,182	16,012		U20	16,012	18			
19	Rents and royalties	12,974						12,974		U40	12,974	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	21,933	2,871	0	0	0	4,182	28,986	0		28,986	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants							0		B89	0	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF AVOCA						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		208,725					208,725		C46	208,725	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	23,534	11,431		2,982	88,871		126,818		C89	126,818	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	23,534	220,156	0	2,982	88,871	0	335,543	0		335,543	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	22,690	2,685			99,890		125,265			125,265	63				
64	Library service							0		D89	0	64				
65	Township contributions	55,709						55,709		D89	55,709	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	78,399	2,685	0	0	99,890	0	180,974	0		180,974	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	101,933	222,841	0	2,982	188,761	0	516,517	0		516,517	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	400,932	A91	400,932	73				
74	Sewer							0	270,345	A80	270,345	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A60	0	77				
78	Airport							0		A01	0	78				
79	Landfill/garbage	118,033						118,033		A81	118,033	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF AVOCA						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)					
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81		
82	Transit							0		A94	0	82		
83	Cable TV							0		T15	0	83		
84	Internet							0		A03	0	84		
85	Telephone							0		A03	0	85		
86	Housing authority							0		A50	0	86		
87	Storm water							0	57,107	A80	57,107	87		
88	Other:											88		
89	Nursing home							0		A89	0	89		
90	Police service fees							0		A89	0	90		
91	Prisoner care							0		A89	0	91		
92	Fire service charges	2,128						2,128		A89	2,128	92		
93	Ambulance charges	34,145						34,145		A89	34,145	93		
94	Sidewalk street repair charges							0		A44	0	94		
95	Housing and urban renewal charges							0		A50	0	95		
96	River port and terminal fees							0		A87	0	96		
97	Public scales							0		A89	0	97		
98	Cemetery charges	11,631						11,631		A03	11,631	98		
99	Library charges	1,821						1,821		A89	1,821	99		
100	Park, recreation, and cultural charges	266,440						266,440		A61	266,440	100		
101	Animal control charges							0		A89	0	101		
102	Other charges - Specify	3						3			3	102		
103								0			0	103		
104	TOTAL CHARGES FOR SERVICE	434,201	0	0	0	0	0	434,201	728,384		1,162,585	104		
105												105		
106	Section F - SPECIAL ASSESSMENTS	3,933						3,933		U01	3,933	106		
107	Section G - MISCELLANEOUS											107		
108	Contributions	17,421				18,628		36,049		U99	36,049	108		
109	Deposits and sales/fuel tax refunds	9,900						9,900		U99	9,900	109		
110	Sale of property and merchandise	217,018					531	217,549		U11	217,549	110		
111	Fines	1,331						1,331		U30	1,331	111		
112	Internal service charges							0		NR	0	112		
113	Other miscellaneous - Specify	57,047				18,607		75,654			75,654	113		
114								0			0	114		
115								0			0	115		
116								0			0	116		
117								0			0	117		
118								0			0	118		
119								0			0	119		
120	TOTAL MISCELLANEOUS	302,717	0	0	0	37,235	531	340,483	0		340,483	120		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF AVOCA						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,240,770	601,767	950,041	80,315	225,996	4,713	3,103,602	728,384		3,831,986	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales					110,000		110,000		NR	110,000	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	29,541			848,609	407,609		1,285,759		NR	1,285,759	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	719,524	52,849		245,172	431,077		1,448,622			1,448,622	127		
128	Internal TIF loans and transfers in		70,000	12,000	298,025	639,685		1,019,710			1,019,710	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	749,065	122,849	12,000	1,391,806	1,588,371	0	3,864,091	0		3,864,091	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,989,835	724,616	962,041	1,472,121	1,814,367	4,713	6,967,693	728,384		7,696,077	132		
133												133		
134	Beginning fund balance July 1, 2015	626,920	286,370	49,240	-20,798	325,840	689,912	1,957,484	503,509		2,460,993	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,616,755	1,010,986	1,011,281	1,451,323	2,140,207	694,625	8,925,177	1,231,893		10,157,070	136		
137												137		
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF AVOCA						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
1	Section A — PUBLIC SAFETY											1		
2	Police department/Crime prevention — Current operation	40,460	2,644					43,104		E62	43,104	2		
3	Purchase of land and equipment							0		G62	0	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation							0		E04	0	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation	1,162						1,162		E89	1,162	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation							0		E59	0	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	64,200	386					64,586		E24	64,586	13		
14	Purchase of land and equipment	262,454						262,454		G24	262,454	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation	38,780	1,022					39,802		E32	39,802	16		
17	Purchase of land and equipment							0		G32	0	17		
18	Building inspections — Current operation	300						300		E66	300	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation							0		E66	0	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation	540						540		E32	540	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation	104,145	38,022					142,167		E89	142,167	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	512,041	42,074		0	0	0	554,115			554,115	40		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF AVOCA		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	74,517	132					74,649		E44	74,649	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	25,974						25,974		E44	25,974	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	120,258						120,258		E81	120,258	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	60,132	37,332					97,464		E89	97,464	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	280,881	37,464		0	0	0	318,345			318,345	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF AVOCA		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	31,656						31,656		E32	31,656	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	31,656	0		0	0	0	31,656			31,656	103
104												104
105												105
106												106
107												107
108												108
109												109
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120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF AVOCA		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	95,065	33,819					128,884		E52	128,884	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	34,069						34,069		E61	34,069	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	295,994	7,080					303,074		E61	303,074	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	21,766					591	22,357		E03	22,357	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	14,574						14,574		E61	14,574	135
136	Other culture and recreation	117,159	47,692					164,851		E61	164,851	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	578,627	88,591		0	0	591	667,809			667,809	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	18,813						18,813		E89	18,813	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	24,289	7,965					32,254		E89	32,254	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	2,326		211,571		315,000		528,897		E50	528,897	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	37						37		E29	37	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	45,465	7,965	211,571	0	315,000	0	580,001			580,001	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF AVOCA		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	85,982	32,826					118,808		E29	118,808	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	72,563	38,102					110,665		E23	110,665	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	6,260						6,260		E89	6,260	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	106,078						106,078		E89	106,078	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	270,883	70,928	0	0	0	0	341,811			341,811	176
177	Section G — DEBT SERVICE				1,436,388			1,436,388			1,436,388	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	1,436,388	0	0	1,436,388			1,436,388	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Housing Project					132,762		132,762			132,762	184
185	Recreation					18,607		18,607			18,607	185
186	Sewer					114,509		114,509			114,509	186
187	Subtotal Regular Capital Projects	0	0			265,878	0	265,878			265,878	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	Recreation					233,519		233,519			233,519	189
190	Street Project					134,016		134,016			134,016	190
191						224		224			224	191
192	Subtotal TIF Capital Projects	0	0	0	0	367,759	0	367,759			367,759	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	633,637	0	633,637			633,637	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,719,553	247,022	211,571	1,436,388	948,637	591	4,563,762			4,563,762	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF AVOCA		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation							182,596	E91		182,596	198
199	Purchase of land and equipment								G91		0	199
200	Construction								F91		0	200
201	Sewer and sewage disposal — Current operation							53,073	E80		53,073	201
202	Purchase of land and equipment								G80		0	202
203	Construction								F80		0	203
204	Electric — Current operation								E92		0	204
205	Purchase of land and equipment								G92		0	205
206	Construction								F92		0	206
207	Gas Utility — Current operation								E93		0	207
208	Purchase of land and equipment								G93		0	208
209	Construction								F93		0	209
210	Parking — Current operation								E60		0	210
211	Purchase of land and equipment								G60		0	211
212	Construction								F60		0	212
213	Airport — Current operation								E01		0	213
214	Purchase of land and equipment								G01		0	214
215	Construction								F01		0	215
216	Landfill/Garbage — Current operation								E81		0	216
217	Purchase of land and equipment								G81		0	217
218	Construction								F81		0	218
219	Hospital — Current operation								E36		0	219
220	Purchase of land and equipment								G36		0	220
221	Construction								F36		0	221
222	Transit — Current operation								E94		0	222
223	Purchase of land and equipment								G94		0	223
224	Construction								F94		0	224
225	Cable TV, telephone, Internet — Current operation								E03		0	225
226	Purchase of land and equipment								G03		0	226
227	Housing authority — Current operation								E50		0	227
228	Purchase of land and equipment								G50		0	228
229	Construction								F50		0	229
230	Storm water — Current operation							17,079	E80		17,079	230
231	Purchase of land and equipment								G80		0	231
232	Construction								F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF AVOCA						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)					
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237		
238	Other business type — Current operation									E89	0	238		
239	Purchase of land and equipment									G89	0	239		
240	Construction									F89	0	240		
241												241		
242	Enterprise Debt Service										0	242		
243	Enterprise Capital Projects										0	243		
244	Enterprise TIF Capital Projects										0	244		
245	Internal service funds — Specify											245		
246											0	246		
247											0	247		
248											0	248		
249											0	249		
250											0	250		
251	TOTAL BUSINESS TYPE ACTIVITIES								252,748		252,748	251		
252												252		
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,719,553	247,022	211,571	1,436,388	948,637	591	4,563,762	252,748		4,816,510	253		
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254		
255	Regular transfers out	169,625	532,899			255,077	2,849	960,450	488,172		1,448,622	255		
256	Internal TIF loans/repayments and transfers out		208,000	799,710		12,000		1,019,710			1,019,710	256		
257								0			0	257		
258	TOTAL OTHER FINANCING USES	169,625	740,899	799,710	0	267,077	2,849	1,980,160	488,172		2,468,332	258		
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,889,178	987,921	1,011,281	1,436,388	1,215,714	3,440	6,543,922	740,920		7,284,842	259		
260												260		
261	Ending fund balance June 30, 2016:											261		
262	Governmental:											262		
263	Nonspendable						691,185	691,185			691,185	263		
264	Restricted	427,295			14,935			442,230			442,230	264		
265	Committed							0			0	265		
266	Assigned					924,493		924,493			924,493	266		
267	Unassigned	300,282	23,065					323,347			323,347	267		
268	Total Governmental	727,577	23,065	0	14,935	924,493	691,185	2,381,255			2,381,255	268		
269	Proprietary								490,973		490,973	269		
270	Total ending fund balance June 30, 2016	727,577	23,065	0	14,935	924,493	691,185	2,381,255	490,973		2,872,228	270		
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,616,755	1,010,986	1,011,281	1,451,323	2,140,207	694,625	8,925,177	1,231,893		10,157,070	271		
272												272		

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF AVOCA Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....		Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 20,500 M80 M81 M89 \$				Purpose Highways..... All other.....		Amount paid to State L44 \$ L89 \$	
Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....						Amount - Omit cents Z00 \$		613,310	
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)	
1. Water utility	19U \$ 285,000	29U \$ 600,000	39U \$ 70,000	49U \$	49U \$	49U \$ 215,000	49U \$	I91 \$	10,270
2. Sewer utility	19U 1,712,364	29U 1,767,000	39U 56,002	49U	49U	49U 1,656,362	49U	I89	42,809
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	
9. Storm Water	19U 347,844	29U 412,000	39U 17,260	49U	49U	49U 330,584	49U	I89	10,435
10. Transportation	19U 93,750	29U 150,000	39U 18,750	49U	49U	49U 75,000	49U	I89	2,934
11. GO	19U	29U 2,951,000	39U 256,429	49U 2,694,571	49U	49U	49U	I89	
12. Transportation	19U 135,688	29U 155,000	39U 20,205	49U	49U	49U 115,483	49U	I89	6,122
13. TIF revenue	19U 2,830,713	29U 3,700,000	39U 2,830,713	49U	49U	49U	49U	I89	
14. GO	19U 170,603	29U 335,000	39U 170,603	49U	49U	49U	49U	I89	
Total long-term debt	5,575,962	10,070,000	3,439,962	2,694,571	0	2,392,429	0		72,570
B. Short-term debt				Amount - Omit cents					
Outstanding as of JULY 1, 2015				61V \$	0				
Outstanding as of JUNE 30, 2016				64V \$	0				
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014									
				\$	90,043,390		x .05 = \$		4,502,170
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016									
Type of asset	Bond and interest funds (a)		Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)			
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01		W31	W61					
	\$		\$						
				2,872,228			2,872,228		
REMARKS								V98	